



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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URBAN TRANSPORTATION--THE FIVE MILE STANDARD

Issued May 29, 1970

What is the proper interpretation of the phrase "operating entirely within five miles of the corporate limits thereof" in the definition of "urban transportation business," RCW 82.16.010(10)?

The five mile standard is applied on a straight line basis from the corporate limits and not on a road mileage basis. It is immaterial how many miles the carrier travels from the origin to the destination of his haul as long as the origin and the termination of the haul are within a five mile radius of the corporate limits.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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